

## 002 - ASSESSOR

### Operational Summary

#### Mission:

To serve the citizens of Orange County by valuing all legally assessable property with uniformity and impartiality, producing property tax assessment rolls in accordance with the laws of the State of California, and helping property owners to understand their property valuations.

#### At a Glance:

Total FY 2001-2002 Actual Expenditure + Encumbrance:	25,462,966
Total Final FY 2002-2003 Budget:	27,341,196
Percent of County General Fund:	1.13%
Total Employees:	332.00

#### Strategic Goals:

- Identify and properly value all taxable property in Orange County.
- Make property valuation information more accessible and easier to understand.
- Enhance operational efficiency and productivity through the implementation of new technology, policies and procedures.
- Encourage employee development by providing access to relevant training opportunities.

#### Key Outcome Measures:

Performance Measure	2001 Business Plan Results	2002 Business Plan Target	How are we doing?
<b>VALUE ALL TAXABLE PROPERTY IN ORANGE COUNTY.</b> <b>What:</b> Fulfills the Assessor's Constitutional mandate. <b>Why:</b> Implements the provisions of Proposition 13 and other property tax laws.	Valued 810,722 real property parcels and 165,310 business/personal property accounts.	Continue to value all taxable property in the County.	We continually respond to market dynamics, changes in property tax laws and shifts in the workload.
<b>PUBLISH THE SECURED AND UNSECURED ASSESSMENT ROLLS OF VALUE EVERY JULY.</b> <b>What:</b> Fulfills the Assessor's Constitutional mandate. <b>Why:</b> Establishes the basis for property tax assessments that fund schools and local government services.	Published the secured and unsecured assessment rolls in July 2001.	Publish the secured and unsecured assessment rolls in July 2002.	We are in the process of valuing all taxable property in the County for the FY 2002-03 assessment rolls of value.
<b>APPLY TAXABLE VALUE RESTRICTIONS ADOPTED BY CALIFORNIA VOTERS.</b> <b>What:</b> Restricts taxable value based on qualifying events. <b>Why:</b> Implements Prop. 13 and other constitutional limitations on the taxable value of property.	More than 73,000 parcels benefited from taxable value restrictions mandated by property tax laws. Value may be restricted if property declines in value, is transferred between parents and children, or if a replacement residence is purchased by a senior citizen or disabled property owner.	Apply taxable value restrictions to eligible properties in accordance with property tax laws.	We process claims and application forms on a continuous basis, and evaluate Prop. 8 parcels annually.

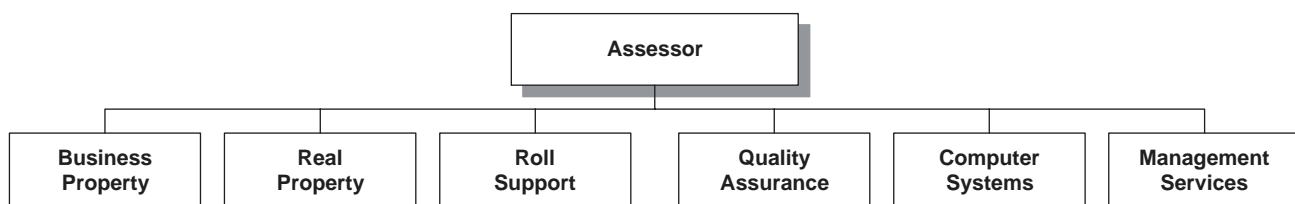
## Key Outcome Measures: (Continued)

Performance Measure	2001 Business Plan Results	2002 Business Plan Target	How are we doing?
<b>IMPLEMENT HOMEOWNER, VETERAN &amp; INSTITUTIONAL EXEMPTIONS FOR ELIGIBLE INDIVIDUALS AND ORGANIZATIONS.</b> <b>What:</b> Limits or reduces taxable value, as mandated by the State Constitution. <b>Why:</b> Qualifying individuals and organizations receive the tax-saving benefits of these exemptions.	More than 474,800 Homeowner, Veteran and Institutional exemptions were enrolled.	Implement exemptions in accordance with property tax laws.	We process claims and application forms on a continuous basis.

## Fiscal Year FY 2001-2002 Key Project Accomplishments:

- We are the most productive of all urban California counties in terms of roll units worked per appraiser, according to the latest report from the State Board of Equalization.
- The enhanced e-Filing system provides an estimate of taxable value when business property statements are filed on-line. This will help business owners to estimate their personal property tax liability.
- The Assessment Tax System (ATS) upgrade is well underway. Conversion of the database will be completed in Phase I, and improvements to roll production programs will be implemented in Phase II.

## Organizational Summary



**BUSINESS PROPERTY** - Audits and appraises business personal property and assesses all trade fixtures, leased equipment, boats and aircraft with taxable situs in Orange County.

**REAL PROPERTY** - Appraises real property, new construction and reassessable changes in ownership, and maintains records on all real property parcels including residential, commercial, rural, industrial and special use properties.

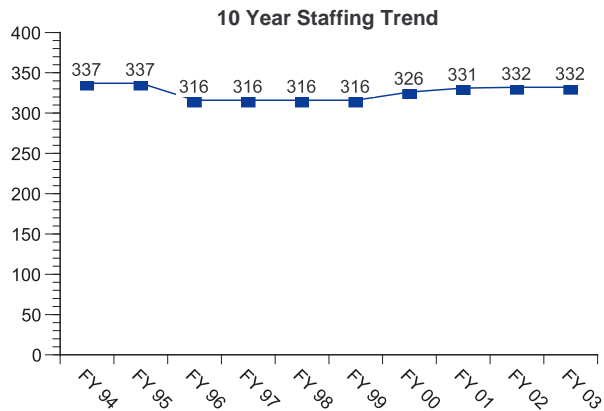
**ROLL SUPPORT** - Reviews and maintains recorded documents evidencing a change in ownership of real property, prepares Assessor parcel maps and processes Homeowner, Veteran and Institutional exemptions.

**QUALITY ASSURANCE** - Provides appraisal methodologies, procedures, training and quality control for roll production, audit and appraisal staff.

**COMPUTER SYSTEMS** - Provides programming and data processing services, system security and technical services to support the development of the assessment rolls of value.

**MANAGEMENT SERVICES** - Provides fiscal management, process integration, contract administration, procurement and personnel services, general department administration and public service support to the public and other government agencies.

## Ten Year Staffing Trend:



## Ten Year Staffing Trend Highlights:

- Twenty-one (21) positions were deleted in FY 1995-96 due to the County bankruptcy. Extra help and overtime labor has been used as appropriate to complete the work. Ten (10) positions were added back in January 1999 to accommodate the increased workload base, and annual workload increases.
- Five (5) unfunded limited-term positions were added in FY 2000-01 to manage vacancies and better accommodate recruitment timeframes. One (1) full-time regular position was added mid-year FY 2000-01.
- No new positions are requested in FY 2002-03. The Department's staffing level will remain lower than ten years ago.

## Budget Summary

### Plan for Support of the County's Strategic Priorities:

The Assessor Department recognizes the County's Strategic Priorities, and will continue to operate in concert with those priorities to the extent that they do not interfere with the Department's Constitutional mandate to produce valuation rolls and provide valuation services to Orange County's property owners and businesses.

### Changes Included in the Base Budget:

This department made internal reductions to come as close as possible to the 2002 Strategic Financial Plan Net County Cost (NCC) Target. The CEO reduced the department's proposed budget to meet the NCC target. The Board approved restoring the funding to allow the department to continue to operate at the current level of service. (See Approved Budget Augmentations and Related Performance Results below).

One-time costs have been deleted to minimize Net County Cost. Eighty percent (80%) of the base budget increase is attributable to negotiated salaries and higher benefit rates. Legal fees of \$500,000 are included to resolve issues presented by the 2% value restoration case.

## Approved Budget Augmentations and Related Performance Results:

Unit/Amount	Description	Performance Plan	Ref. Num.
Continue Current Level of Service Amount: \$ 2,161,325	Fund increased retirement, health insurance, and data services costs.	Continue to operate at current level of service.	002-001

## Final Budget and History:

Sources and Uses	FY 2000-2001 Actual Exp/Rev	FY 2001-2002 Final Budget	FY 2001-2002 Actual Exp/Rev <sup>(1)</sup>	FY 2002-2003 Final Budget	Change from FY 2001-2002 Actual	
					Amount	Percent
Total Positions	-	332	332	332	0	0.00
Total Revenues	4,737,372	3,435,000	4,952,177	4,416,681	(535,496)	-10.81
Total Requirements	22,431,362	22,892,545	25,748,897	27,341,196	1,592,298	6.18
Net County Cost	17,693,990	19,457,545	20,796,720	22,924,515	2,127,794	10.23

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2001-02 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Assessor in the Appendix on page 574.

## Budget Units Under Agency Control

No.	Agency Name	Business Property	Real Property	Roll Support	Quality Assurance	Computer Systems	Management Services	Total
002	Assessor	4,071,057	7,894,064	6,909,147	752,170	1,861,609	5,853,149	27,341,196
	Total	4,071,057	7,894,064	6,909,147	752,170	1,861,609	5,853,149	27,341,196